

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Vol. No. 250, Page 1

August 2000

ITEMS TO REMEMBER

Per Volume 249, May 2000 Township Bulletin and Uniform Compliance Guidelines, August 31 is the last date for the first publication of a township budget (10 days prior to the public hearing) (IC 6-1.1-17-3).

SEPTEMBER

- September 4: Legal Holiday - Labor Day (IC 1-1-9-1)
- September 7: Last date for second publication of Township Budgets (3 days before the public hearing). (IC 5-3-1-2)
- September 10: Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.1-17-5)
- September 20: Last date to file budgets with County Auditor at least two (2) days prior to the first meeting of the County Board of Tax Adjustment if applicable. (IC 6-1.1-17-5) (Contact State Board of Tax Commissioners at 317-232-3773 if conflicts exist with date.)
- September 20: Last date for meeting of Township Board to make appropriations for 2001 and to fix tax levies. (IC 6-1.1-17-5)
- September 22: Meeting of County Board of Tax Adjustment. (IC 6-1.1-29-4) Each County Board of Tax Adjustment, if applicable, shall hold its first meeting of each year on September 22nd or on the first business day after September 22nd if September 22nd is not a business day.
- September: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)
- NOTE: The Township Board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)

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**ITEMS TO REMEMBER
(Continued)**

OCTOBER

October 1: On or before this date all duties of the County Board of Tax Adjustment must be completed, except for a consolidated city or county. (IC 6-1.1-17-9)

Last date to file appeals for an excessive tax levy. (IC 6-1.1-18.5-12)

As soon as the budgets, tax rates, and tax levies are approved or modified by the county board of tax adjustment, the county auditor shall within fifteen (15) days prepare a notice of the tax rates to be charged on each one hundred dollars of assessed valuation for the various funds in each taxing district. The notice shall also inform the taxpayers of the manner in which they may initiate an appeal of the county board's action.

October 9: Legal Holiday - Columbus Day (IC 1-1-9-1)

October 15: Last day to make pension report and payment for third quarter by townships participating in PERF.

October 31: Last day to file quarterly report for third quarter to Internal Revenue Service.

October: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

NOVEMBER

November 7: Legal Holiday - Election Day (IC 1-1-9-1)

November 10: Legal Holiday - Veterans' Day (IC 1-1-9-1)

November 23: Legal Holiday - Thanksgiving Day (IC 1-1-9-1)

November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the names and addresses of each person who has money due from the township to the County Treasurer. (IC 6-1.1-22-14)

November: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

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STATE BOARD OF ACCOUNTS CALLED MEETING

Once again the State Board of Accounts anticipates (in accordance with IC 5-11-14-1) calling a meeting of all Township Trustees in conjunction with the Township Convention November 15th through November 18, 2000 in Indianapolis. Many items pertaining to our audits of townships will be discussed at our meeting on Thursday, November 16, 2000. Please make plans to attend the meeting and the Township Convention.

We have allowed individuals to pick up Annual Report Packages for other townships at prior meetings. However, several situations have arisen resulting in the townships for whom the packages were picked up, not receiving the information. Therefore, a letter such as the following will be required for anybody to pick up your package at the November 2000 meeting. All other packages will be mailed to the address we currently have on file for each township.

To: State Board of Accounts

From: _____ Township Trustee, _____ County

Re: 2000 Annual Report Package

Date: _____, 2000

Dear Sirs:

_____ has my permission to pick up the 2000 Annual Report package for me at the annual meeting for Township Trustees.

Township Trustee

ATTORNEY GENERAL OFFICIAL OPINION NO. 90-10 - NOTARIAL ACTS

The Attorney General of the State of Indiana, in response to a request for an opinion on whether a township trustee is required to put an expiration date on an act he performs that a notary public may perform in Indiana, issued Official Opinion No. 90-10 which provides:

It is, therefore, my Official Opinion that a township trustee is not required by statute to put the expiration date of his term on an act he performs that a notary may perform in Indiana.

If a township trustee complied with Indiana Code Chapter 33-16-8 by attesting a notarial act with a seal indicating his official character and appends to it his date of election as township trustee, acknowledgments to deeds or other instruments taken by the township trustee shall be recorded in the same manner and way as if they had been acknowledged by a notary public.

Although there is no legal requirement in Indiana that a township trustee include the date upon which the trustee's current term will end, that information might be helpful to anyone reviewing the notarized document. A trustee may voluntarily add the date upon which his current term of office is expected to end.

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ATTORNEY GENERAL OFFICIAL OPINION NO. 90-10 - NOTARIAL ACTS

(Continued)

IC 33-16-8-1 states "A township trustee has the power to perform any act that a notary public may perform in Indiana. Acknowledgments to deeds or other instruments taken by a trustee shall be recorded as if they had been acknowledged before a notary public."

IC 33-16-8-2 states "Before a trustee may perform a notarial act, the trustee shall obtain a seal that can stamp upon paper a distinct impression that indicates the trustee's official character, along with any other information that the trustee chooses. A notarial act of a trustee that is not attested by a seal is void."

IC 33-16-8-3 states "When signing any certificate of acknowledgment, jurat, or other official document, the trustee must append to it the trustee's date of election as a trustee."

IC 33-16-8-4 states "A trustee may not receive a fee for performing a notarial act."

IC 33-16-8-5 states "A trustee shall not perform any act that is prohibited to a notary public."

PAYMENTS TO BANKS OF COMPENSATION DUE EMPLOYEES

Pursuant to IC 5-10-9, an employee of the township may make a written request that any compensation due them for the township be deposited to their account in a bank or trust company.

IC 5-10-9-2 states "An employee of a municipal corporation may make a written request that any compensation due him from the municipal corporation be deposited to his account in a bank or trust company. Upon receipt of request, the officer responsible for making the disbursements may:

(1) draw a check in favor of the bank or trust company set forth in the request for the credit of the employee; or (2) in the event more than one (1) employee of the same municipal corporation designates the same bank or trust company, draw a single check in favor of the bank or trust company for the total amount due the employees and transmit the check to the bank or trust company identifying each employee and the amount to be deposited in each employee's account."

The State Board of Accounts is of the audit position if an employee desires that the fiscal officer transmit his or her compensation to a bank, a written request must be furnished to the fiscal officer. The written request should clearly indicate the bank or trust company and the period of time to be covered.

If the fiscal officer agrees to honor the request and decides to continue preparing individual payroll checks, we suggest the checks be made out: "Pay to the order of the First National Bank for John Doe." The original check would be delivered to the Bank or Trust Company, the second copy given to the employee as a receipt for deductions, and the third copy retained by the fiscal officer as a check register.

MILEAGE REIMBURSEMENT AND GENERAL FORM 101 - MILEAGE CLAIM

IC 36-6-8-3 concerning a township trustees mileage reimbursement provides in part (b) "The township executive is entitled to a sum of mileage in the performance of official duties equal to the sum per mile paid to state officers and employees. However, this subsection does not apply when the township executive uses a township vehicle in the performance of official duties." Township personnel should use General Form 101, Mileage Claim, for any civil township purposes. Reimbursement for poor relief mileage is required to be made on the basis of the proper filing of County Form PR-7M, Mileage Claim of Poor Relief Investigator.

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PUBLIC NATURE OF RECORDS AND MEETINGS

We are often asked about public access to records and meetings.

IC 5-14-1.5-3 states in part (a) "Except as provided in section 6.1 of this chapter, all meetings of the governing bodies of public agencies must be open at all times for the purpose of permitting members of the public to observe and record them."

IC 5-14-3-3 states in part (a) "Any person may inspect and copy the public records of any public agency during the regular business hours of the agency, except as provided in section 4 of this chapter. A request for inspection or copying must:

- (1) identify with reasonable particularity the record being requested; and
- (2) be, at the discretion of the agency, in writing on or in a form provided by the agency.

No request may be denied because the person making the request refuses to state the purpose of the request, unless such condition is required by other applicable statute."

Anne Mullin O'Connor, Public Access Counselor, may be contacted at 1-800-228-6013 or 317-233-9435 concerning access to public records or public meetings.

NEW POOR RELIEF REQUIREMENTS

Public Law 101, effective January 1, 2001, amends IC 12-20-20-1 to provide in part (b) "The **township trustee** shall pay claims against the township for poor relief in the same manner that other claims against the township are paid. The **township trustee**, when authorized to pay claims directly to vendors, shall pay a claim within forty-five (45) days. The township trustee shall pay the claim from: (1) any balance standing to the credit of the township against which the claim is filed; or (2) from any other available fund from which advancements can be made to the township for that purpose." (Our Emphasis)

The Trustee must establish a clear cutoff as to which claims are to be paid by the County versus the Township and establish the appropriation and available cash balance on the Township records. The State Board of Accounts will discuss with the County Auditor's Association the need for cooperation and consistency in the changeover for handling poor relief. Sufficient funds should be retained at the County to cover outstanding obligations (county warrants/checks and purchase orders). **Do not set up a separate bank account.** Do set up a separate fund in the Financial and Appropriation Record entitled Poor Relief Fund.

The State Board of Accounts will be sending to Printing Suppliers, new Prescribed Township Form 1F, to be used as a "Fly Sheet" with existing Township Form 1C, (1986). Detailed instructions and other information will be provided at the State Board of Accounts Meeting for Township Trustees November 16, 2000, held in conjunction with the Township Association Convention. Use all existing Prescribed Poor Relief Forms. Checks should be on Township Form No. 6 (Revised 1967), Township Trustee Check.